

**SIKKIM**



**GOVERNMENT**

**GAZETTE**

**EXTRAORDINARY  
PUBLISHED BY AUTHORITY**

**Gangtok**

**Saturday 09<sup>th</sup> December, 2017**

**No. 596**

**GOVERNMENT OF SIKKIM  
FINANCE, REVENUE AND EXPENDITURE DEPARTMENT  
COMMERCIAL TAXES DIVISION  
GANGTOK**

**No. 11/2017 – State Tax**

**Dated: 15<sup>th</sup> September, 2017**

**NOTIFICATION**

In pursuance of sub-rule (1) of rule 26 of the Sikkim Goods and Services Tax Rules, 2017, the State Government hereby makes the following amendment in the notification of the Government of Sikkim in the Department of Finance, Revenue and Expenditure No.6/2017-State Tax, dated the 15<sup>th</sup> September, 2017, namely:-

In the said notification for the clause (ii), the following shall be substituted, namely:-

“(ii) Electronic verification code generated through net banking login on the common portal;

(iii) Electronic verification code generated on the common portal.”

2. This notification shall be deemed to have come into force with effect from the 22<sup>nd</sup> day of June, 2017.

**Dipa Basnet  
Secretary  
Commercial Taxes Division  
Finance, Revenue & Expenditure Deptt.  
FILE NO.GOS/CTD/2009-2010/16-1C (9) VOL-II**